

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOUTH SUDAN

INVESTING TOWARDS IMPACT OF HIV AND AIDS IN SOUTH SUDAN
(Directly Implemented Project No. 91065, Output No. 96503)

Report No. 1726

Issue Date: 23 September 2016

Report on the Audit of UNDP South Sudan
Investing Towards Impact of HIV and AIDS in South Sudan
(Project No. 91065, Output No. 96503)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 6 to 24 June 2015, conducted an audit of “Investing towards impact of HIV and AIDS in South Sudan” (Project No. 91065, Output No. 96503) (the Project), which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office) as the Principal Recipient, since the Project was funded by the Global Fund to Fight AIDS, Tuberculosis and Malaria. This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present **fairly, in all material aspects, the Project’s operations. The audit covered the Project’s Combined Delivery Report**, which includes expenditure for the period from 1 October to 31 December 2015 and the accompanying Funds Utilization statement.¹ The audit did not include activities and expenses incurred or undertaken at the **“responsible party” level, or expenses processed and approved in locations outside** of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Assets as no assets were purchased by the Project. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

| Project Expenditure* | |
|------------------------|-------------|
| Amount (in \$ '000) | Opinion |
| 476 | Unqualified |

* Expenditures recorded in the Combined Delivery Report were \$524,764. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$48,665).

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, “Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP.” This recommendation includes actions to address the non-remittance of Personal Income Tax deducted from health worker salaries. The issue did not have any impact on the audit opinion rendered. The recommendation aims to ensure compliance with legislative mandates, regulations and rules, policies and procedures.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

Management comments and action plan

The Resident Representative accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Ostveiten
Director
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)**

DRAFT AUDIT REPORT

31 AUGUST 2016

**FINANCIAL AUDIT OF THE UNDP DIRECTLY
IMPLEMENTED (DIM) PROJECT**

DIM PROJECT

| | |
|---------------------------------|--|
| Project name: | Investing Towards Impact of HIV and AIDS in South Sudan |
| UNDP Country Office: | South Sudan |
| Atlas Project ID: | 00091065 |
| Atlas Output number: | 00096503 |
| Auditor: | Moore Stephens LLP |
| Period subject to audit: | 1 October to 31 December 2015 |

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Table of acronyms and abbreviations

| | |
|--------|--------------------------------------|
| CDIMDR | Combined Delivery Report |
| DIM | Direct Implementation Modality |
| OAI | Office of Audit and Investigations |
| UNDP | United Nations Development Programme |
| US\$ | United States Dollars |

EXECUTIVE SUMMARY

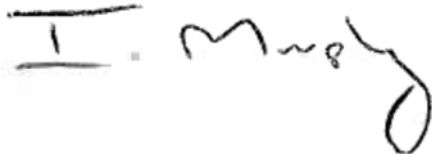
Moore Stephens LLP conducted the financial audit of Investing Towards Impact of HIV and AIDS in South Sudan (Project ID 00091065 and Output 00096503), directly implemented by UNDP South Sudan for the period from 1 October to 31 December 2015. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as summarised in the table below and as detailed in the next section:

| | |
|-----------------------------------|----------------|
| Statement of Expenditure | Unqualified |
| Statement of Fixed Assets | Not applicable |
| Statement of Cash Position | Not applicable |

As a result of our audit, we have raised one audit finding with a net financial impact totalling US\$ Nil as summarised below:

| No. | Description | Priority | Net financial impact US\$ |
|--------------|--|-------------|---------------------------|
| 1 | Non remittance of Personal Income Tax (PIT) deducted from Health Workers | Medium | - |
| Total | | US\$ | - |



Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

31 August 2016

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 October and 31 December 2015 and the funds utilization as at 31 December 2015 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project, at cost value, as at 31 December 2015. This statement must include all assets available as at 31 December 2015 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2015.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 October and 31 December 2015. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

Profile of Global Fund Grants

| Grant No. | Output No. | Description | Start Date | End Date | Budget (in US\$) | Funds Received as at 31 Dec 2015 (in US\$) | Implementation Rate | Audited Expenditures as of 31 Dec 2015 (in US\$) | Global Fund Rating at 31 Dec 2015 |
|------------|------------|---|------------|-----------|------------------|--|---------------------|--|-----------------------------------|
| SSD-H-UNDP | 00096503 | Investing Towards Impact of HIV and AIDS in South Sudan | 01-Oct-15 | 31-Dec-17 | 40,705,633.00 | 14,536,437.00 | 1.29% | 476,099.17 | NA |

AUDIT OPINIONS

Independent Auditor's Report to UNDP - Investing Towards Impact of HIV and AIDS in South Sudan

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling US\$ 524,764.24 ("the statement") of the UNDP project 00091065 'Investing Towards Impact of HIV and AIDS in South Sudan' for the period from 1 October to 31 December 2015. CDR expenditure totalling US\$ 48,665.07, comprised of expenditure not processed or approved by UNDP Country Office South Sudan, was not within the scope of our audit.

Management is responsible for the preparation of the statement for the 'Investing Towards Impact of HIV and AIDS in South Sudan' and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

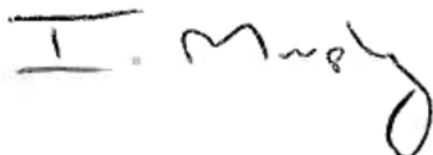
Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of US\$ 476,099.17 incurred by the project 'Investing Towards Impact of HIV and AIDS in South Sudan' for the period 1 October to 31 December 2015 in accordance with UNDP accounting policies and were (i) in conformity with the approved budget; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.



Ian Murphy (Partner)

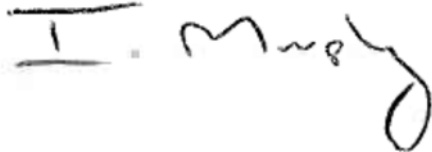
Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

31 August 2016

Independent Auditor's Report to UNDP - Investing Towards Impact of HIV and AIDS in South Sudan

Statement of Assets and Equipment

We noted that the UNDP project 'Investing Towards Impact of HIV and AIDS in South Sudan' had no assets or equipment and accordingly a Statement of Fixed Assets was not produced.

A handwritten signature in black ink, appearing to read 'I. Murphy'.

Ian Murphy
Partner

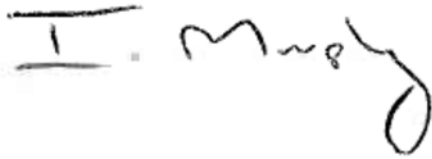
Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

31 August 2016

Independent Auditor's Report to UNDP - Investing Towards Impact of HIV and AIDS in South Sudan

Statement of Cash Position

We noted that the UNDP project 'Investing Towards Impact of HIV and AIDS in South Sudan' did not have a dedicated bank account for Direct Implementation project activities subject to audit and accordingly a Statement of Cash Position was not produced.

A handwritten signature in black ink, appearing to read 'I. Murphy'.

Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

31 August 2016

MANAGEMENT LETTER

The findings related to the audit of the financial statements are discussed in our management letter below:

| | |
|----------------------|--|
| Finding n°: 1 | Title: Non remittance of Personal Income Tax (PIT) deducted from Health Workers |
|----------------------|--|

Observation:

UNDP, as a subsidiary organ of the United Nations, is exempt from direct taxes such as income tax, and is entitled to reimbursement of indirect taxes, such as sales tax and Value Added Tax, on purchases. This is derived from the Convention on the Privileges and Immunities of the United Nations, adopted by the General Assembly in 1946 (General Convention), Sections 7 and 8, respectively.

Personal Income Tax is tax deductible from the employees' salaries at source by the employer and remitted to the Ministry of Finance, Directorate of Taxation. However, we noted that salaries paid to the health workers employed by a government Ministry in the various health facilities working on the project were paid net of Personal Income Tax (PIT) by UNDP. In other words, UNDP assumed the responsibility of a tax collector on behalf of the government. The PIT deducted by UNDP from project employee salaries in the period under review had not been remitted to the Ministry of Finance, Directorate of Taxation as at the date of the fieldwork.

These amounts could attract penalties and interest and result in financial loss on the part of the project.

| Reference. | Date | Description | Amount Paid (USD) | PIT Amount(USD) |
|-------------------|-----------|--|-------------------|-----------------|
| 52846 | 16-Nov-15 | Payment for CARITAS July-Sept 2015 Salaries | 11,120.00 | 280.00 |
| 53456 | 19-Nov-15 | Payment for MOH HIV DEPT Oct-Nov 2015 salaries | 14,820.65 | 898.39 |
| 54152 | 10-Dec-15 | Payment for HIV DEPT Dec 2015 salaries | 22,923.55 | 2,776.45 |
| Total US\$ | | | 48,864.20 | 3,954.84 |

Management commented that UNDP is non-tax paying agent under international treaty as well as protocol signed with Government of South Sudan and will not pay income tax on behalf of employees. The employees whose Personal Income Tax are withheld are contracted by the government ministry, and under the law of the country, the government of South Sudan, through its Ministry is responsible to collect personal income tax from its employees at the source and remit the same to the relevant tax authorities. The ministry is a Sub-recipient managed under direct payment modality. In this process, the ministry prepares monthly payroll for its staff, makes all statutory deductions and submit request to UNDP to transfer the net salaries to employee's accounts. The Ministry staff working under the Projects have no tax identification numbers and that means payment of tax deductions may not be accounted to the individual staff income tax.

Priority: Medium

Recommendation:

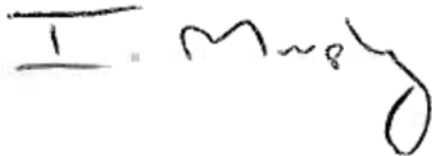
The Project should ensure that the Personal Income Tax (PIT) deducted and not paid over to the Ministry of Finance, Directorate of Taxation is transferred to the government ministry employing the Health workers as soon as possible. We further recommend that the responsibility of deducting the Personal Income Tax is transferred to the Ministry of Health.

Management comments and action plan:

Management has acknowledged UNDP implication into the tax liability as result of zero cash policy vis-a-vis non-tax paying entity.

Management has written to the responsible government Ministry informing them that UNDP has resolved to transfer National Program staff salaries at gross to the Ministry accounts. The ministry will be responsible to pay the employees, withhold income tax and transfer the same to the tax authorities. The Ministry will also be asked to submit request for the transfer of PIT tax arrears from 2015.

Going forward, UNDP will not pay National Program employees' salaries directly to individual staff accounts.



Ian Murphy
Partner

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31 August 2016

Annexes

Annex 1: Combined Delivery Report



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 4
Run Time: 21-05-2016 15:05:54

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2015)
Selected Project Id : 00091065
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : 00096503

| | | | | |
|--|-----------------|------------------|-----------------|-----------|
| Project Id : 00091065 GFATM - NFM - SSD-H-UNDP | Period : | Jan-Dec (2015) | | |
| Output # : 00096503 HIV NFM South Sudan | Impl. Partner : | 99999 UNDP | | |
| | Location : | UNDP SOUTH SUDAN | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |

Dept: 47101 (South Sudan - Central)

Fund : 30078 (Global Fund to fight AIDS Tube)

| | | | | |
|--|-------------|-------------|-------------|-------------|
| 72445 - Common Services-Communications | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Fund 30078 | 0.00 | 0.00 | 0.00 | 0.00 |

Total for Dept : 47101

0.00 0.00 0.00 0.00

Dept: 47103 (South Sudan - Crisis Prev&Rcvr)

Fund : 30078 (Global Fund to fight AIDS Tube)

| | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|
| 74510 - Bank Charges | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Fund 30078 | 0.00 | 0.00 | 0.00 | 0.00 |

Total for Dept : 47103

0.00 0.00 0.00 0.00

Dept: 47130 (South Sudan - Global Fund Unit)

Fund : 30078 (Global Fund to fight AIDS Tube)

| | | | | |
|--|------|-----------|------|-----------|
| 61105 - Salaries - NP Staff | 0.00 | 1,840.73 | 0.00 | 1,840.73 |
| 61305 - Salaries - IP Staff | 0.00 | 46,322.24 | 0.00 | 46,322.24 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 19,793.39 | 0.00 | 19,793.39 |
| 62105 - Dependency Allowance-NP Staff | 0.00 | 32.76 | 0.00 | 32.76 |
| 62110 - Contrib Joint Staff Pension-NP | 0.00 | 750.10 | 0.00 | 750.10 |
| 62115 - Contrib to Med,SocIns-NP Staff | 0.00 | 143.58 | 0.00 | 143.58 |
| 62120 - Hazard Duty Station Allow-NP | 0.00 | 352.06 | 0.00 | 352.06 |
| 62140 - Annual Leave Expense - NO | 0.00 | 0.00 | 0.00 | 0.00 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 2,440.85 | 0.00 | 2,440.85 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 14,264.84 | 0.00 | 14,264.84 |
| 62315 - Contrib. to medical, social in | 0.00 | 1,566.78 | 0.00 | 1,566.78 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 8,103.56 | 0.00 | 8,103.56 |
| 62335 - Hazard Duty Station Allow-IP | 0.00 | 9,316.60 | 0.00 | 9,316.60 |
| 62340 - Annual Leave Expense - IP | 0.00 | 5,727.39 | 0.00 | 5,727.39 |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 3,534.24 | 0.00 | 3,534.24 |
| 63340 - Proc trips/Rest & Recup-IP Stf | 0.00 | 4,419.60 | 0.00 | 4,419.60 |
| 63365 - Special Oper Living Allow-IP | 0.00 | 19,661.90 | 0.00 | 19,661.90 |
| 63530 - Contribution to EOS Benefits | 0.00 | 2,617.39 | 0.00 | 2,617.39 |
| 63535 - Contribution to Security | 0.00 | 27,408.82 | 0.00 | 27,408.82 |
| 63540 - Contribution to Training | 0.00 | 793.37 | 0.00 | 793.37 |
| 63545 - Contribution to ICT | 0.00 | 1,046.94 | 0.00 | 1,046.94 |
| 63550 - Contributions to MAIP | 0.00 | 279.18 | 0.00 | 279.18 |



UN Development Programme
Report ID: unglcdrp

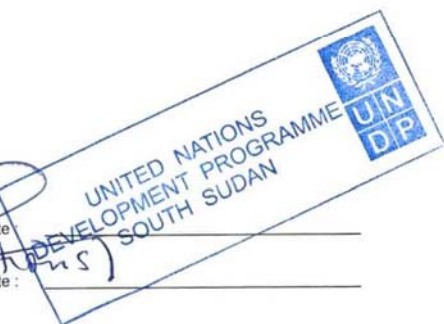
Combined Delivery Report By Project

Page 2 of 4
Run Time: 21-05-2016 15:05:54

| Project Id : 00091065 GFATM - NFM - SSD-H-UNDP | Period : | Jan-Dec (2015) | | |
|--|-----------------|-------------------|-----------------|-------------------|
| Output # : 00096503 HIV NFM South Sudan | Impl. Partner : | 99999 UNDP | | |
| | Location : | UNDP SOUTH SUDAN | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 63555 - Contribution to UN JFA | 0.00 | 2,093.92 | 0.00 | 2,093.92 |
| 63560 - Contributions to Appendix D | 0.00 | 209.38 | 0.00 | 209.38 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 5,583.76 | 0.00 | 5,583.76 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 517.41 | 0.00 | 517.41 |
| 71405 - Service Contracts-Individuals | 0.00 | 120,926.06 | 0.00 | 120,926.06 |
| 71410 - MAIP Premium SC | 0.00 | 319.10 | 0.00 | 319.10 |
| 71415 - Contribution to Security SC | 0.00 | 5,185.72 | 0.00 | 5,185.72 |
| 71605 - Travel Tickets-International | 0.00 | 3,138.40 | 0.00 | 3,138.40 |
| 71610 - Travel Tickets-Local | 0.00 | 18,000.00 | 0.00 | 18,000.00 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 6,279.00 | 0.00 | 6,279.00 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 8,147.50 | 0.00 | 8,147.50 |
| 71810 - Contractual Svcs-indiv ImpPtr | 0.00 | 53,295.17 | 0.00 | 53,295.17 |
| 72210 - Machinery and Equipment | 0.00 | 967.74 | 0.00 | 967.74 |
| 72330 - Medical Products | 0.00 | 13,613.30 | 0.00 | 13,613.30 |
| 72350 - Medical Kits | 0.00 | 25,014.52 | 0.00 | 25,014.52 |
| 72425 - Mobile Telephone Charges | 0.00 | 1,159.03 | 0.00 | 1,159.03 |
| 72440 - Connectivity Charges | 0.00 | 4,267.00 | 0.00 | 4,267.00 |
| 72445 - Common Services-Communications | 0.00 | 14,233.00 | 0.00 | 14,233.00 |
| 72505 - Stationery & other Office Supp | 0.00 | 8,821.15 | 0.00 | 8,821.15 |
| 72510 - Publications | 0.00 | 6,669.67 | 0.00 | 6,669.67 |
| 72515 - Print Media | 0.00 | 3,129.03 | 0.00 | 3,129.03 |
| 73115 - Moving Expenses | 0.00 | 46.12 | 0.00 | 46.12 |
| 73125 - Common Services-Premises | 0.00 | 677.42 | 0.00 | 677.42 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 3,635.70 | 0.00 | 3,635.70 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 5,449.53 | 0.00 | 5,449.53 |
| 74505 - Insurance | 0.00 | 810.31 | 0.00 | 810.31 |
| 74510 - Bank Charges | 0.00 | 401.19 | 0.00 | 401.19 |
| 74525 - Sundry | 0.00 | 1,528.70 | 0.00 | 1,528.70 |
| 74705 - Port Operation | 0.00 | 4,688.72 | 0.00 | 4,688.72 |
| 75105 - Facilities & Admin - Implement | 0.00 | 34,330.37 | 0.00 | 34,330.37 |
| 75705 - Learning costs | 0.00 | 1,210.00 | 0.00 | 1,210.00 |
| Total for Fund 30078 | 0.00 | 524,764.24 | 0.00 | 524,764.24 |
| Total for Dept : 47130 | 0.00 | 524,764.24 | 0.00 | 524,764.24 |
| Total for Output : 00096503 | 0.00 | 524,764.24 | 0.00 | 524,764.24 |
| Project Total : | 0.00 | 524,764.24 | 0.00 | 524,764.24 |

Signed By : Abraham A. Jager Date: _____
 Deputy Country Director (Operations)

Signed By : _____ Date: _____



Signed

I. Murphy

Ian Murphy (Partner)
Moore Stephens

30 August 2016



UNDP UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 3 of 4
Run Time: 21-05-2016 15:05:56

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2015)
Selected Project Id : 00091065
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : 00096503

| Project Id : ALL | Period : Jan-Dec (2015) | | | |
|--|-------------------------|------------|-----------------|------------|
| Output # : ALL | Impl. Partner : | | | |
| | Location : | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 47101 - South Sudan - Central | 0.00 | 0.00 | 0.00 | 0.00 |
| 47103 - South Sudan - Crisis Prev&Rcvr | 0.00 | 0.00 | 0.00 | 0.00 |
| 47130 - South Sudan - Global Fund Unit | 0.00 | 524,764.24 | 0.00 | 524,764.24 |



Funds Utilization

Selection Criteria :

Business Unit : SSD10
 Period : Jan-Dec (2015)
 Selected Project Id : 00091065
 Selected Fund Code : ALL
 Selected Dept. IDs : B0471
 Selected Outputs : 00096503

Project/Award: 00091065 GFATM - NFM - SSD-H-UNDP Period : As at Dec 31, 2015

| Output # | 00096503 | Impl. Partner :99999 UNDP | UNDP AMOUNT |
|----------------------------|----------|---------------------------|-------------|
| Outstanding NEX advances | | | 0.00 |
| Undepreciated Fixed Assets | | | 0.00 |
| Inventory | | | 0.00 |
| Prepayments | | | 0.00 |
| Commitments | | | 601,088.83 |

Annex 2: Statement of Assets and Equipment

UNDP project 'Investing Towards Impact of HIV and AIDS in South Sudan' had no assets or equipment and accordingly a Statement of Fixed Assets was not produced.

Annex 3: Statement of Cash Position

UNDP project 'Investing Towards Impact of HIV and AIDS in South Sudan' did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

Annex 4: Audit finding priority ratings

The following categories of priorities are used:

- | | |
|-------------------------------|--|
| High (Critical) | Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. |
| Medium (Important) | Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP. |
| Low | Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are <u>not included in this report</u> . |